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Attorney Docket No. 023484-0156

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

Applicant: Mizuo OTAKI *et al.*  
Title: POWER STEERING SYSTEM  
Appl. No.: 10/760,347  
Filing Date: January 21, 2004  
Examiner: Anne Marie M. BOEHLER  
Art Unit: 3611

**AMENDMENT AND REPLY UNDER 37 C.F.R. § 1.111**

Mail Stop Amendment  
Commissioner for Patents  
PO Box 1450  
Alexandria, Virginia 22313-1450

Sir:

This communication is responsive to the Non-Final Office Action dated January 27, 2006, concerning the above-captioned patent application.

**Amendments to the Specification** begin on page 2 of this document.

**Amendments to the Claims** are reflected in the listing of claims that begins on page 4 of this document.

**Remarks** begin on page 11 of this document.

Please amend the application as follows: